

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Withdrawn) A method for making soft magnetic material comprising:
 - a first heat treatment step applying a temperature of at least 400 deg C and less than 900 deg C in hydrogen or inert gas to metal magnetic particles;
 - a step for forming a plurality of compound magnetic particles in which an insulation film surrounds said metal magnetic particle; and
 - a step for forming a shaped body by compacting said plurality of compound magnetic particles.
2. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for heat treating said metal magnetic particles at a temperature of at least 700 deg C and less than 900 deg C.
3. (Withdrawn) A method for making soft magnetic material according to claim 1 further comprising a second heat treatment step applying a temperature of at least 200 deg C and no more than a thermal decomposition temperature of said insulation film to said shaped body.
4. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein said step for forming said shaped body includes a step for forming said shaped body in which said

plurality of compound magnetic particles is bonded by an organic matter.

5. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for setting a coercivity of said metal magnetic particles to be no more than 2.0×10^2 A/m.

6. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for setting a coercivity of said metal magnetic particles to be no more than 1.2×10^2 A/m.

7. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for heat treating said metal magnetic particle having a particle diameter distribution that is essentially solely in a range of at least 38 microns and less than 355 microns.

8. (Withdrawn) A method for making soft magnetic material according to claim 1 wherein said first heat treatment step includes a step for heat treating said metal magnetic particle having a particle diameter distribution that is essentially solely in a range of at least 75 microns and less than 355 microns.

9. (Withdrawn) A dust core made according to a method for making soft magnetic material according to claim 1 wherein coercivity is no more than 1.2×10^2 A/m.

10. (Currently Amended) A soft magnetic powder comprising a plurality of compound magnetic particles, the plurality of compound magnetic particles comprising a plurality of metal magnetic particles and electrically insulating film surrounding surfaces of said metal magnetic particles; wherein said metal magnetic particles are iron comprising particles; wherein said metal magnetic particles have a coercivity of no more than 2.0×10^2 A/m and said metal magnetic particles have a particle diameter distribution that is essentially in a range of at least 38 microns and less than 355 microns; and wherein the thickness of said insulating film is at least 0.005 microns and less than or equal to 20 microns.

11. (Previously Presented) A soft magnetic powder according to claim 10 wherein said metal magnetic particles have a coercivity of no more than 1.2×10^2 A/m.

12. (Previously Presented) A soft magnetic powder according to claim 10 wherein said metal magnetic particles have a particle diameter distribution that is essentially in a range of at least 75 microns and less than 355 microns.

13. (Cancelled).

14. (Previously Presented) A dust core made using soft magnetic powder according to claim 10 wherein coercivity is no more than 1.2×10^2 A/m.

15. (Previously Presented) A soft magnetic powder according to claim 10, wherein the insulator film comprises a phosphate film.